



Trustees' Financial Summary

FY2015-16

Submit ID: 0862-19765302

48 Stillwater County

0862 Absarokee H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Sara Kerr **Phone #:** (406) 328-4583

(Signature)

(Date)

Chair, Board of Trustees: Diana Scollard

(Signature)

(Date)

County Superintendant Judy Martin

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
166	Medicaid	STATE	State	State
226	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A075218	84.358A
310	Vo Ed Agriculture	STATE	State	State
340	Vo Ed Family & Consumer Science	STATE	State	State
360	Vo Ed Business/Marketing	STATE	State	State
826	Vo Ed Carl Perkins Basic Grant	FEDERAL	04808628116	84.048A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	111,116.63	48,800.56	297,473.30	
02	Taxes Receivable - Real and Personal (120-149)	5,902.84	129.23	904.11	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	117,019.47	48,929.79	298,377.41	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,902.84	129.23	904.11	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	111,116.63	48,800.56	297,473.30	
52	TOTAL FUND BALANCE/EQUITY	111,116.63	48,800.56	297,473.30	
53	TOTAL LIABILITIES AND FUND BALANCE	117,019.47	48,929.79	298,377.41	

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Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	39,786.32	43,707.95	12,717.03	18,330.18
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	39,786.32	43,707.95	12,717.03	18,330.18
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget	39,786.32	43,707.95	12,717.03	18,330.18
52 TOTAL FUND BALANCE/EQUITY	39,786.32	43,707.95	12,717.03	18,330.18
53 TOTAL LIABILITIES AND FUND BALANCE	39,786.32	43,707.95	12,717.03	18,330.18

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	941.98			3,195.97
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,295.70			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,237.68			3,195.97
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,237.68			3,195.97
52	TOTAL FUND BALANCE/EQUITY	3,237.68			3,195.97
53	TOTAL LIABILITIES AND FUND BALANCE	3,237.68			3,195.97

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	341,258.08	1,260.08		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	341,258.08	1,260.08		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	341,258.08	1,260.08		
52	TOTAL FUND BALANCE/EQUITY	341,258.08	1,260.08		
53	TOTAL LIABILITIES AND FUND BALANCE	341,258.08	1,260.08		

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,128.84	22,842.20		
02	Taxes Receivable - Real and Personal (120-149)	267.12			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,395.96	22,842.20		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	267.12			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,128.84	22,842.20		
52	TOTAL FUND BALANCE/EQUITY	3,128.84	22,842.20		
53	TOTAL LIABILITIES AND FUND BALANCE	3,395.96	22,842.20		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,044.81			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	22,044.81			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	22,044.81			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	22,044.81			
53	TOTAL LIABILITIES AND FUND BALANCE	22,044.81			

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,015.87		136,845.74	3,912.69
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,015.87		136,845.74	3,912.69
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	3,015.87		136,845.74	3,912.69
52	TOTAL FUND BALANCE/EQUITY	3,015.87		136,845.74	3,912.69
53	TOTAL LIABILITIES AND FUND BALANCE	3,015.87		136,845.74	3,912.69



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	456,914.88	473,526.79
	1190 Penalties and Interest on Taxes	992.62	847.47
	1510 Interest Earnings	895.90	939.50
	1900 Other Revenue from Local Sources	0.00	27.25
	3110 Direct State Aid	397,913.81	393,453.87
	3111 Quality Educator	31,758.48	29,962.63
	3112 At Risk Student	1,066.20	959.26
	3113 Indian Education For All	1,836.00	1,774.80
	3114 American Indian Achievement Gap	1,600.00	1,640.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	22,753.37	27,639.20
	3116 Data For Achievement	1,350.00	1,700.00
	3118 Natural Resource Development	2,835.60	4,417.15
	3120 State Guaranteed Tax Base Aid	35,982.80	17,843.60
	3444 State School Block Grant	105,202.11	105,202.11
	3446 SB96 Block Grant Reimbursement	6,524.45	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,067,626.22	1,059,933.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	424,430.31	443,189.26
			2XX Personal Services - Employee Benefits	108,443.14	82,785.71
			5XX Other Purchased Services	3,186.36	4,724.09
			6XX Supplies and Materials	23,626.97	26,260.51
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	12,067.93	13,305.21
			2XX Personal Services - Employee Benefits	3,799.80	4,387.18
		222X	Educational Media Services		
			6XX Supplies and Materials	2,537.42	1,206.41
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	34,124.76	35,829.24
			2XX Personal Services - Employee Benefits	9,858.72	11,970.39
			3XX Purchased Professional and Technical Services	2,287.13	840.25
			5XX Other Purchased Services	443.26	1,731.11
			6XX Supplies and Materials	10,424.61	12,780.91
			810 Dues and Fees	4,395.54	4,790.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	22,449.73	20,731.90
		2XX	Personal Services - Employee Benefits	8,134.00	255.04
		5XX	Other Purchased Services	3,032.43	5,780.06
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries	42,459.77	44,807.20
		2XX	Personal Services - Employee Benefits	606.35	1,988.43
		5XX	Other Purchased Services	21,401.00	22,524.50
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	61,820.51	64,411.36
		2XX	Personal Services - Employee Benefits	13,139.49	18,237.00
		3XX	Purchased Professional and Technical Services	2,093.91	4,846.24
		4XX	Purchased Property Services	51,628.17	42,692.45
		6XX	Supplies and Materials	16,318.61	16,224.79
280	Special Education - Local and State				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	50,663.20	40,967.52
		2XX	Personal Services - Employee Benefits	4,576.12	4,290.60
		6XX	Supplies and Materials	170.25	714.98
		8XX	Other Expenditures	0.00	1,500.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		920	Resources Transferred to Other School Districts or Cooperatives	1,323.05	1,413.72
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	640.00	0.00
		6XX	Supplies and Materials	7,550.66	5,132.47
710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	1,958.33	2,203.80
		34XX	Extracurricular - Activities		
		1XX	Personal Services - Salaries	18,962.20	22,296.60
		6XX	Supplies and Materials	0.00	230.00
720	School Sponsored Athletics				
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	7,411.19	6,519.66
		5XX	Other Purchased Services	641.66	3,968.74
		35XX	Extracurricular - Athletics		
		1XX	Personal Services - Salaries	36,955.80	37,694.79
		3XX	Purchased Professional and Technical Services	720.00	1,375.00
		5XX	Other Purchased Services	1,512.92	302.72
		6XX	Supplies and Materials	10,419.80	6,999.96
		810	Dues and Fees	3,000.00	3,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	31,260.82	33,987.02	
			2XX Personal Services - Employee Benefits	4,752.01	5,685.95	
	999	Undistributed				
		9999	Undistributed			
			971 Residual Equity Transfers Out	2,000.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,067,227.93</u>	<u>1,064,583.27</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					115,766.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,059,933.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,064,583.27	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					111,116.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,033.73	12,567.10
	1190 Penalties and Interest on Taxes	57.08	27.89
	1510 Interest Earnings	297.24	341.97
	2220 County On-Schedule Trans Reimb	29,962.12	21,050.16
	3210 State On-Schedule Trans Reimb	29,962.12	21,050.17
	3444 State School Block Grant	9,918.45	9,918.45
	3446 SB96 Block Grant Reimbursement	506.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		71,737.07	64,955.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	50,124.17	42,104.78
		2XX	Personal Services - Employee Benefits	853.82	1,002.25
		3XX	Purchased Professional and Technical Services	469.76	699.31
		4XX	Purchased Property Services	6,223.29	6,258.61
		5XX	Other Purchased Services	4,405.72	5,210.07
		6XX	Supplies and Materials	14,626.94	6,522.08
		8XX	Other Expenditures	112.50	112.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				76,816.20	61,909.60

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	45,754.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	64,955.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61,909.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	48,800.56	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	76,282.40	71,778.12
	1190 Penalties and Interest on Taxes	164.69	133.68
	1510 Interest Earnings	1,726.53	2,245.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		78,173.62	74,157.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
	27XX	Student Transportation Services				
		7XX	Property and Equipment Acquisition		0.00	38,379.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	38,379.85	

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					261,695.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					74,157.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					38,379.85 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					297,473.30 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	313.20	30.15
	1190 Penalties and Interest on Taxes	17.89	3.86
	1510 Interest Earnings	310.13	317.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>641.22</u>	<u>351.01</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX Other Purchased Services	340.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				340.00	0.00	

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					39,435.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					351.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					39,786.32 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	77.98	143.50
	2240 County Retirement Distribution	135,000.00	146,287.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		135,077.98	146,430.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	67,908.33	72,124.91	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	1,596.78	1,833.57	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,601.87	5,901.09	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	3,486.91	3,275.82	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	6,645.12	7,019.26	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	8,599.33	8,785.74	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	7,451.25	6,368.31	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	8,223.92	6,761.12	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	84.65	0.00	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	432.29	450.74	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	166.33	319.55	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,958.03	3,327.23	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	734.61	786.44	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,406.51	5,450.70	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	4,668.24	4,897.89	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>123,964.17</u>	<u>127,302.37</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					24,579.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					146,430.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					127,302.37	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					43,707.95	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
166 Medicaid		
	3357 Montana Administrative Claiming Reimbursement	4,298.96
226 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,961.29
310 Vo Ed Agriculture		
	3900 State Career & Technical Ed Entitlement	3,690.00
340 Vo Ed Family & Consumer Science		
	3900 State Career & Technical Ed Entitlement	1,460.00
360 Vo Ed Business/Marketing		
	3900 State Career & Technical Ed Entitlement	1,713.00
826 Vo Ed Carl Perkins Basic Grant		
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,461.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,584.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
226 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)					
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			6XX Supplies and Materials		7,961.29
			226 Subtotal		7,961.29
310 Vo Ed Agriculture					
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX Instruction			
			6XX Supplies and Materials		3,690.00
			310 Subtotal		3,690.00
340 Vo Ed Family & Consumer Science					
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			6XX Supplies and Materials		1,460.00
			340 Subtotal		1,460.00
360 Vo Ed Business/Marketing					
	392 State Career & Technical Ed Entitlement - Business				
		1XXX Instruction			
			6XX Supplies and Materials		1,713.00
			360 Subtotal		1,713.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
826	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		335.00
			6XX Supplies and Materials		3,126.00
			826 Subtotal		3,461.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					18,285.29

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					8,418.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,584.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,285.29 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,717.03 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
166 Medicaid	4,298.96	0.00	4,298.96
226 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	7,961.29	7,961.29	0.00
310 Vo Ed Agriculture	3,690.00	3,690.00	0.00
340 Vo Ed Family & Consumer Science	1,460.00	1,460.00	0.00
360 Vo Ed Business/Marketing	1,713.00	1,713.00	0.00
826 Vo Ed Carl Perkins Basic Grant	3,461.00	3,461.00	0.00
Total	22,584.25	18,285.29	4,298.96



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	73.84	8.82
	1190 Penalties and Interest on Taxes	4.98	1.39
	1510 Interest Earnings	251.69	179.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		330.51	189.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	170	Distance Learning				
		1XXX	Instruction			
			6XX	Supplies and Materials	814.25	3,536.00
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	5,540.00	5,745.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,354.25	9,281.00	

Schedule Of Changes Worksheet				Fund Code 17
Beginning Fund Balance				27,421.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				189.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				9,281.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				18,330.18 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 18
PRC	Revenue	2015 Value	2016 Value	
	1311 Driver's Education Fees	4,350.00	4,400.00	
	1510 Interest Earnings	4.55	24.06	
	3260 State Driver's Education Reimbursement	3,266.48	2,295.67	
	5200 Sale or Compensation for Loss of Assets	0.00	2,700.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,621.03	9,419.73	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	4,995.00	4,075.00
			4XX Purchased Property Services	248.57	141.75
			6XX Supplies and Materials	560.41	741.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,803.98	4,958.59

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						-1,223.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,419.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,958.59 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,237.68 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	20.37	25.47
	9710 Residual Equity Transfers In	2,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,020.37	25.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	1,025.10	0.00
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	1,254.68	0.00
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	264.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,544.22	0.00

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	3,170.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,195.97	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 24
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4,928.52	4,504.22
	1900 Other Revenue from Local Sources	0.00	3,242.76
	2114 County Metal Mines License Taxes	99,459.81	62,659.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		104,388.33	70,406.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 24
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	46,774.89	33,150.00
			5XX Other Purchased Services	1,040.87	0.00
			6XX Supplies and Materials	0.00	1,862.66
			7XX Property and Equipment Acquisition	29,006.00	0.00
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	8,700.00	5,000.00
			6XX Supplies and Materials	981.14	2,394.00
			8XX Other Expenditures	3,540.00	1,500.00
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	5,926.00	10,002.19
			4XX Purchased Property Services	15,280.41	208,421.64
			6XX Supplies and Materials	7,462.85	10,762.70
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	8,650.58	13,383.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			8XX Other Expenditures	8,000.00	8,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				135,362.74	294,476.19



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Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance					565,327.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					70,406.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					294,476.19	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					341,258.08	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 25 - State Mining Impact Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 25

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9.83	10.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9.83</u>	<u>10.05</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 25

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 25

Beginning Fund Balance					1,250.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,260.08	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	21,718.90	21,492.86
	1190 Penalties and Interest on Taxes	47.20	37.27
	1510 Interest Earnings	81.28	150.77
	3281 State Technology Aid	911.33	878.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,758.71	22,559.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			4XX	Purchased Property Services	0.00	10,980.65
			6XX	Supplies and Materials	15,259.83	21,057.43
		23XX	Support Services - General Administration			
			5XX	Other Purchased Services	0.00	363.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,259.83	32,401.34	

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					12,971.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,559.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					32,401.34 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,128.84 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	177.58	188.21
	3445 State Combined Fund School Block Grant	5,384.36	5,384.36
	3447 SB96 Combined Block Grant Reimbursement	1,511.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,073.11	5,572.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	7,696.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	7,696.07

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					24,965.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,572.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,696.07 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,842.20 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	172.16	175.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>172.16</u>	<u>175.68</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					21,869.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					175.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,044.81	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	23.55	24.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>23.55</u>	<u>24.02</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 81

Beginning Fund Balance					2,991.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,015.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	165,838.83	181,413.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>165,838.83</u>	<u>181,413.81</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	141,177.97	187,086.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>141,177.97</u>	<u>187,086.01</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	142,517.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	181,413.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	187,086.01	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	136,845.74	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	20.32	0.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>20.32</u>	<u>0.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 85

Beginning Fund Balance					3,911.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,912.69 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	19,870.20	19,871.04
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	434,046.73	453,344.57
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	750.89
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	31,694.58	29,107.50
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	340.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,852.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,852.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,284.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,506.88
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	47,386.82
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	40,967.52	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,290.60	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	714.98	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,413.72	0.00	0.00	0.00	0.00
Totals			47,386.82	0.00	0.00	0.00	0.00

47,386.82

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	70,000.00	0.00	0.00	0.00	70,000.00
Buildings	3,108,893.00	0.00	37,257.00	0.00	3,146,150.00
Machinery and Equipment	557,498.00	0.00	66,244.00	58,612.00	565,130.00
Construction in Progress	24,817.00	0.00	0.00	24,817.00	0.00
Totals at Historical Cost	3,761,208.00	0.00	103,501.00	83,429.00	3,781,280.00
Depreciation					
Building Accum	796,304.00	0.00	0.00	0.00	796,304.00
Machinery and Equipment Accum	304,727.00	0.00	0.00	0.00	304,727.00
Total Accumulated Depreciation	1,101,031.00	0.00	0.00	0.00	1,101,031.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,660,177.00	0.00	103,501.00	83,429.00	2,680,249.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	43,410.00	0.00	0.00
General Administration (23XX)	975.00	0.00	0.00
School Administration (24XX)	975.00	0.00	0.00
Financial Administration (25XX)	975.00	0.00	0.00
Operations and Maintenance (26XX)	5,706.00	0.00	0.00
Transportation (27XX)	40,230.00	0.00	0.00
Food Service (31XX)	4,319.00	0.00	0.00
Extracurricular (34XX, 35XX)	8,548.00	0.00	0.00
Total Depreciation for FY2016	105,138.00	0.00	0.00

*** Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	53,601.05	0.00	0.00	2,556.46	51,044.59	0.00	51,044.59
Total Governmental Activity							
Non-bond Long-Term Liabilities	53,601.05	0.00	0.00	2,556.46	51,044.59	0.00	51,044.59

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	150,195.00	23,986.72	0.00	174,181.72
Net Pension - TRS	767,523.00	26,361.00	0.00	793,884.00